



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Macomb Park District**

Unit Code: **062/020/12**

County: **MCDONOUGH**

Fiscal Year End:

**12/31/2005**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$1,760,711**

Equalized Assessed Valuation:

**\$123,486,590**

Population:

**20,000**

Employees:

Full Time:

**12**

Part Time:

**114**

Salaries Paid:

**\$469,174**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$296,538</b>	<b>\$113,467</b>	<b>\$55,212</b>
Per Capita Beginning Fund Balance:	<b>\$15</b>	<b>\$41</b>	<b>\$18</b>
Revenue Collected During FY 05:	<b>\$727,498</b>	<b>\$200,356</b>	<b>\$122,577</b>
Expenditures During FY 05:	<b>\$674,059</b>	<b>\$197,747</b>	<b>\$115,565</b>
Per Capita Revenue:	<b>\$36</b>	<b>\$52</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$34</b>	<b>\$53</b>	<b>\$34</b>
Revenues over (under) Expenditures:	<b>\$53,439</b>	<b>\$2,609</b>	<b>\$1,993</b>
Ratio of Fund Balance to Expenditures:	<b>51.92%</b>	<b>105.28%</b>	<b>59.88%</b>
Ending Fund Balance for FY 05:	<b>\$349,977</b>	<b>\$121,175</b>	<b>\$57,596</b>
Per Capita Ending Fund Balance:	<b>\$17</b>	<b>\$41</b>	<b>\$18</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,230</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,589</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$622,271</b>	<b>\$28,171</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$344,977</b>	<b>\$121,862</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$475,000**

#### Averages

**\$199,419**

#### Medians

**\$**

Per Capita Debt:

**\$24**

**\$43**

**\$**

General Obligation Debt over EAV:

**0.38%**

**0.15%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$**

#### Averages

**\$34,380**

#### Medians

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$**

**\$4**

**\$**

Revenue Collected During FY 05:

**\$**

**\$21,321**

**\$**

Expenditures During FY 05:

**\$**

**\$21,989**

**\$**

Per Capita Revenue:

**\$**

**\$2**

**\$**

Per Capita Expenditures:

**\$**

**\$2**

**\$**

Operating Income (loss):

**\$**

**-\$669**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**4.79%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$**

**\$36,799**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$5**

**\$**



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

#### Local Government Profile

**Unit Name:** **Manhattan Park District**

**Unit Code:** **099/055/12**

**County:** **WILL**

**Fiscal Year End:** **4/30/2005**

**Accounting Method:** **Modified Accrual**

**Appropriation or Budget:** **\$6,266,600**

**Equalized Assessed Valuation:** **\$149,286,462**

**Population:** **6,000**

**Employees:**

**Full Time:** **4**

**Part Time:** **11**

**Salaries Paid:** **\$131,578**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$95,610</b>	<b>\$113,467</b>	<b>\$55,212</b>
Per Capita Beginning Fund Balance:	<b>\$16</b>	<b>\$41</b>	<b>\$18</b>
Revenue Collected During FY 05:	<b>\$624,165</b>	<b>\$200,356</b>	<b>\$122,577</b>
Expenditures During FY 05:	<b>\$476,262</b>	<b>\$197,747</b>	<b>\$115,565</b>
Per Capita Revenue:	<b>\$104</b>	<b>\$52</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$79</b>	<b>\$53</b>	<b>\$34</b>
Revenues over (under) Expenditures:	<b>\$147,903</b>	<b>\$2,609</b>	<b>\$1,993</b>
Ratio of Fund Balance to Expenditures:	<b>50.03%</b>	<b>105.28%</b>	<b>59.88%</b>
Ending Fund Balance for FY 05:	<b>\$238,271</b>	<b>\$121,175</b>	<b>\$57,596</b>
Per Capita Ending Fund Balance:	<b>\$40</b>	<b>\$41</b>	<b>\$18</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,230</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,589</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$24,469</b>	<b>\$28,171</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$213,802</b>	<b>\$121,862</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$53,371</b>	<b>\$199,419</b>	<b>\$</b>
Per Capita Debt:	<b>\$9</b>	<b>\$43</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.15%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$16,467</b>	<b>\$34,380</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$3</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$61,150</b>	<b>\$21,321</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$74,018</b>	<b>\$21,989</b>	<b>\$</b>
Per Capita Revenue:	<b>\$10</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$12</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>-\$12,868</b>	<b>-\$669</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>11.94%</b>	<b>4.79%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$8,841</b>	<b>\$36,799</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$1</b>	<b>\$5</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: Marengo Park District

Unit Code: 063/040/12

County: MCHENRY

Fiscal Year End:

4/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,519,347

Equalized Assessed Valuation:

\$132,953,714

Population:

7,500

Employees:

Full Time:

20

Part Time:

55

Salaries Paid:

\$404,662

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>-\$137,493</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>-\$18</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$881,816</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$905,727</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$118</b>	\$167	\$129
Per Capita Expenditures:	<b>\$121</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>-\$23,911</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>-19.20%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>-\$173,863</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>-\$23</b>	\$68	\$37

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$612,320</b>	\$3,131,251	\$1,435,621



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$2,835,731**

#### Averages

**\$9,030,667**

#### Medians

**\$5,752,644**

Per Capita Debt:

**\$378**

**\$316**

**\$211**

General Obligation Debt over EAV:

**0.67%**

**0.69%**

**0.39%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$**

**\$1,340,542**

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$**

**\$37**

**\$**

Revenue Collected During FY 05:

**\$**

**\$709,117**

**\$**

Expenditures During FY 05:

**\$**

**\$737,760**

**\$**

Per Capita Revenue:

**\$**

**\$23**

**\$**

Per Capita Expenditures:

**\$**

**\$23**

**\$**

Operating Income (loss):

**\$**

**-\$28,643**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**75.21%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$**

**\$1,563,231**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$43**

**\$**



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Marion Park District

Unit Code: 100/020/12

County: WILLIAMSON

Fiscal Year End: 6/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$601,864

Equalized Assessed Valuation: \$222,643,507

Population: 14,000

Employees:

Full Time: 6

Part Time: 28

Salaries Paid: \$241,471

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$105,284	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$8	\$41	\$18
Revenue Collected During FY 05:	\$552,826	\$200,356	\$122,577
Expenditures During FY 05:	\$481,272	\$197,747	\$115,565
Per Capita Revenue:	\$39	\$52	\$35
Per Capita Expenditures:	\$34	\$53	\$34
Revenues over (under) Expenditures:	\$71,554	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	-13.72%	105.28%	59.88%
Ending Fund Balance for FY 05:	-\$66,020	\$121,175	\$57,596
Per Capita Ending Fund Balance:	-\$5	\$41	\$18

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	-\$66,020	\$23,589	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$411,440</b>	<b>\$199,419</b>	<b>\$</b>
Per Capita Debt:	<b>\$29</b>	<b>\$43</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.09%</b>	<b>0.15%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$251,310</b>	<b>\$34,380</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$18</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$272,736</b>	<b>\$21,321</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$105,602</b>	<b>\$21,989</b>	<b>\$</b>
Per Capita Revenue:	<b>\$19</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$8</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$167,134</b>	<b>-\$669</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>626.22%</b>	<b>4.79%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$661,302</b>	<b>\$36,799</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$47</b>	<b>\$5</b>	<b>\$</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Marrowbone Twp Park District

Unit Code: 070/010/12

County: MOULTRIE

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$107,800

Equalized Assessed Valuation: \$18,167,288

Population: 1,250

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$14,478

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$91,960	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$74	\$41	\$18
Revenue Collected During FY 05:	\$41,935	\$200,356	\$122,577
Expenditures During FY 05:	\$72,037	\$197,747	\$115,565
Per Capita Revenue:	\$34	\$52	\$35
Per Capita Expenditures:	\$58	\$53	\$34
Revenues over (under) Expenditures:	-\$30,102	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	85.87%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$61,858	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$49	\$41	\$18

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$61,858	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Mason City Park District**

Unit Code: **060/010/12**

County: **MASON**

Fiscal Year End: **3/31/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$199,950**

Equalized Assessed Valuation: **\$27,586,896**

Population: **2,900**

Employees:

Full Time:

Part Time: **31**

Salaries Paid: **\$25,254**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$81,626</b>	<b>\$113,467</b>	<b>\$55,212</b>
Per Capita Beginning Fund Balance:	<b>\$28</b>	<b>\$41</b>	<b>\$18</b>
Revenue Collected During FY 05:	<b>\$153,863</b>	<b>\$200,356</b>	<b>\$122,577</b>
Expenditures During FY 05:	<b>\$173,432</b>	<b>\$197,747</b>	<b>\$115,565</b>
Per Capita Revenue:	<b>\$53</b>	<b>\$52</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$60</b>	<b>\$53</b>	<b>\$34</b>
Revenues over (under) Expenditures:	<b>-\$19,569</b>	<b>\$2,609</b>	<b>\$1,993</b>
Ratio of Fund Balance to Expenditures:	<b>35.78%</b>	<b>105.28%</b>	<b>59.88%</b>
Ending Fund Balance for FY 05:	<b>\$62,057</b>	<b>\$121,175</b>	<b>\$57,596</b>
Per Capita Ending Fund Balance:	<b>\$21</b>	<b>\$41</b>	<b>\$18</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,230</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,589</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$28,171</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$121,862</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$140,000**

#### Averages

**\$199,419**

#### Medians

**\$**

Per Capita Debt:

**\$48**

**\$43**

**\$**

General Obligation Debt over EAV:

**0.00%**

**0.15%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

**\$**

**\$34,380**

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$**

**\$4**

**\$**

Revenue Collected During FY 05:

**\$**

**\$21,321**

**\$**

Expenditures During FY 05:

**\$**

**\$21,989**

**\$**

Per Capita Revenue:

**\$**

**\$2**

**\$**

Per Capita Expenditures:

**\$**

**\$2**

**\$**

Operating Income (loss):

**\$**

**-\$669**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**4.79%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$**

**\$36,799**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$5**

**\$**



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Mattoon Park District**

Unit Code: **015/030/12**

County: **COLES**

Fiscal Year End:

**3/31/2005**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$682,972**

Equalized Assessed Valuation:

**\$139,076,178**

Population:

**16,560**

Employees:

Full Time:

**1**

Part Time:

**3**

Salaries Paid:

**\$134,056**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$205,903</b>	<b>\$113,467</b>	<b>\$55,212</b>
Per Capita Beginning Fund Balance:	<b>\$12</b>	<b>\$41</b>	<b>\$18</b>
Revenue Collected During FY 05:	<b>\$351,314</b>	<b>\$200,356</b>	<b>\$122,577</b>
Expenditures During FY 05:	<b>\$329,109</b>	<b>\$197,747</b>	<b>\$115,565</b>
Per Capita Revenue:	<b>\$21</b>	<b>\$52</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$20</b>	<b>\$53</b>	<b>\$34</b>
Revenues over (under) Expenditures:	<b>\$22,205</b>	<b>\$2,609</b>	<b>\$1,993</b>
Ratio of Fund Balance to Expenditures:	<b>69.31%</b>	<b>105.28%</b>	<b>59.88%</b>
Ending Fund Balance for FY 05:	<b>\$228,108</b>	<b>\$121,175</b>	<b>\$57,596</b>
Per Capita Ending Fund Balance:	<b>\$14</b>	<b>\$41</b>	<b>\$18</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,230</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,589</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$348,373</b>	<b>\$28,171</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$135,826</b>	<b>\$121,862</b>	<b>\$</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$687,000</b>	<b>\$199,419</b>	<b>\$</b>
Per Capita Debt:	<b>\$41</b>	<b>\$43</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.49%</b>	<b>0.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$34,380</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$</b>	<b>\$21,321</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$</b>	<b>\$21,989</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$669</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>4.79%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$</b>	<b>\$36,799</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Mc Cook Park District**

Unit Code: **016/430/12**

County: **COOK**

Fiscal Year End:

**4/30/2005**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$789,416**

Equalized Assessed Valuation:

**\$105,198,551**

Population:

**300**

Employees:

Full Time:

**3**

Part Time:

**7**

Salaries Paid:

**\$161,261**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$395,034</b>	<b>\$113,467</b>	<b>\$55,212</b>
Per Capita Beginning Fund Balance:	<b>\$1,317</b>	<b>\$41</b>	<b>\$18</b>
Revenue Collected During FY 05:	<b>\$217,643</b>	<b>\$200,356</b>	<b>\$122,577</b>
Expenditures During FY 05:	<b>\$334,786</b>	<b>\$197,747</b>	<b>\$115,565</b>
Per Capita Revenue:	<b>\$725</b>	<b>\$52</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$1,116</b>	<b>\$53</b>	<b>\$34</b>
Revenues over (under) Expenditures:	<b>-\$117,143</b>	<b>\$2,609</b>	<b>\$1,993</b>
Ratio of Fund Balance to Expenditures:	<b>77.03%</b>	<b>105.28%</b>	<b>59.88%</b>
Ending Fund Balance for FY 05:	<b>\$257,891</b>	<b>\$121,175</b>	<b>\$57,596</b>
Per Capita Ending Fund Balance:	<b>\$860</b>	<b>\$41</b>	<b>\$18</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,230</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,589</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$508,559</b>	<b>\$28,171</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$457,122</b>	<b>\$121,862</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$588,000</b>	<b>\$199,419</b>	<b>\$</b>
Per Capita Debt:	<b>\$1,960</b>	<b>\$43</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.56%</b>	<b>0.15%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$34,380</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$</b>	<b>\$21,321</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$</b>	<b>\$21,989</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$669</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>4.79%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$</b>	<b>\$36,799</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Medinah Park District**

Unit Code: **022/150/12**

County: **DUPAGE**

Fiscal Year End:

**12/31/2005**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$2,008,627**

Equalized Assessed Valuation:

**\$343,752,655**

Population:

**9,500**

Employees:

Full Time:

**8**

Part Time:

**39**

Salaries Paid:

**\$485,673**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$401,425</b>	<b>\$1,473,073</b>	<b>\$817,523</b>
Per Capita Beginning Fund Balance:	<b>\$42</b>	<b>\$52</b>	<b>\$34</b>
Revenue Collected During FY 05:	<b>\$1,295,308</b>	<b>\$4,901,101</b>	<b>\$2,791,913</b>
Expenditures During FY 05:	<b>\$1,341,810</b>	<b>\$4,572,233</b>	<b>\$2,920,731</b>
Per Capita Revenue:	<b>\$136</b>	<b>\$167</b>	<b>\$129</b>
Per Capita Expenditures:	<b>\$141</b>	<b>\$154</b>	<b>\$123</b>
Revenues over (under) Expenditures:	<b>-\$46,502</b>	<b>\$328,868</b>	<b>\$99,648</b>
Ratio of Fund Balance to Expenditures:	<b>26.45%</b>	<b>43.77%</b>	<b>30.79%</b>
Ending Fund Balance for FY 05:	<b>\$354,923</b>	<b>\$1,769,065</b>	<b>\$867,720</b>
Per Capita Ending Fund Balance:	<b>\$37</b>	<b>\$68</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$1,395</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$2,013</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,051,411</b>	<b>\$129,204</b>
Total Unrestricted Net Assets:	<b>\$354,922</b>	<b>\$3,131,251</b>	<b>\$1,435,621</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,105,000</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$116</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.32%</b>	<b>0.69%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	<b>\$1,340,542</b>	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	<b>\$37</b>	\$
Revenue Collected During FY 05:	\$	<b>\$709,117</b>	\$
Expenditures During FY 05:	\$	<b>\$737,760</b>	\$
Per Capita Revenue:	\$	<b>\$23</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$28,643</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	\$	<b>\$1,563,231</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$43</b>	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Memorial Park District**

Unit Code: **016/440/12** County: **COOK**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,579,838**

Equalized Assessed Valuation: **\$571,687,456**

Population: **40,000**

Employees:

Full Time:	<b>14</b>
Part Time:	<b>200</b>
Salaries Paid:	<b>\$1,389,856</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$676,275</b>	<b>\$1,473,073</b>	<b>\$817,523</b>
Per Capita Beginning Fund Balance:	<b>\$17</b>	<b>\$52</b>	<b>\$34</b>
Revenue Collected During FY 05:	<b>\$2,791,913</b>	<b>\$4,901,101</b>	<b>\$2,791,913</b>
Expenditures During FY 05:	<b>\$2,920,731</b>	<b>\$4,572,233</b>	<b>\$2,920,731</b>
Per Capita Revenue:	<b>\$70</b>	<b>\$167</b>	<b>\$129</b>
Per Capita Expenditures:	<b>\$73</b>	<b>\$154</b>	<b>\$123</b>
Revenues over (under) Expenditures:	<b>-\$128,818</b>	<b>\$328,868</b>	<b>\$99,648</b>
Ratio of Fund Balance to Expenditures:	<b>18.74%</b>	<b>43.77%</b>	<b>30.79%</b>
Ending Fund Balance for FY 05:	<b>\$547,457</b>	<b>\$1,769,065</b>	<b>\$867,720</b>
Per Capita Ending Fund Balance:	<b>\$14</b>	<b>\$68</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$1,395</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$2,013</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,051,411</b>	<b>\$129,204</b>
Total Unrestricted Net Assets:	<b>\$1,576,697</b>	<b>\$3,131,251</b>	<b>\$1,435,621</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$4,865,000</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$122</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.85%</b>	<b>0.69%</b>	<b>0.39%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	<b>\$1,340,542</b>	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	<b>\$37</b>	\$
Revenue Collected During FY 05:	\$	<b>\$709,117</b>	\$
Expenditures During FY 05:	\$	<b>\$737,760</b>	\$
Per Capita Revenue:	\$	<b>\$23</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$28,643</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	\$	<b>\$1,563,231</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$43</b>	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Memorial Park District**

Unit Code: **095/010/12**

County: **WASHINGTON**

Fiscal Year End: **5/31/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$461,525**

Equalized Assessed Valuation: **\$68,205,866**

Population: **5,000**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$55,160**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$249,025</b>	<b>\$113,467</b>	<b>\$55,212</b>
Per Capita Beginning Fund Balance:	<b>\$50</b>	<b>\$41</b>	<b>\$18</b>
Revenue Collected During FY 05:	<b>\$253,566</b>	<b>\$200,356</b>	<b>\$122,577</b>
Expenditures During FY 05:	<b>\$209,616</b>	<b>\$197,747</b>	<b>\$115,565</b>
Per Capita Revenue:	<b>\$51</b>	<b>\$52</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$42</b>	<b>\$53</b>	<b>\$34</b>
Revenues over (under) Expenditures:	<b>\$43,950</b>	<b>\$2,609</b>	<b>\$1,993</b>
Ratio of Fund Balance to Expenditures:	<b>139.77%</b>	<b>105.28%</b>	<b>59.88%</b>
Ending Fund Balance for FY 05:	<b>\$292,975</b>	<b>\$121,175</b>	<b>\$57,596</b>
Per Capita Ending Fund Balance:	<b>\$59</b>	<b>\$41</b>	<b>\$18</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,230</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,589</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$28,171</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$292,975</b>	<b>\$121,862</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$18,000</b>	<b>\$199,419</b>	<b>\$</b>
Per Capita Debt:	<b>\$4</b>	<b>\$43</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.15%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$34,380</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$</b>	<b>\$21,321</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$</b>	<b>\$21,989</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$669</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>4.79%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$</b>	<b>\$36,799</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Metamora Park District**

Unit Code: **102/015/12**

County: **WOODFORD**

Fiscal Year End: **6/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$297,700**

Equalized Assessed Valuation: **\$42,678,065**

Population: **3,093**

Employees:

Full Time:

Part Time: **37**

Salaries Paid: **\$31,989**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$69,383</b>	<b>\$113,467</b>	<b>\$55,212</b>
Per Capita Beginning Fund Balance:	<b>\$22</b>	<b>\$41</b>	<b>\$18</b>
Revenue Collected During FY 05:	<b>\$154,110</b>	<b>\$200,356</b>	<b>\$122,577</b>
Expenditures During FY 05:	<b>\$116,624</b>	<b>\$197,747</b>	<b>\$115,565</b>
Per Capita Revenue:	<b>\$50</b>	<b>\$52</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$38</b>	<b>\$53</b>	<b>\$34</b>
Revenues over (under) Expenditures:	<b>\$37,486</b>	<b>\$2,609</b>	<b>\$1,993</b>
Ratio of Fund Balance to Expenditures:	<b>91.64%</b>	<b>105.28%</b>	<b>59.88%</b>
Ending Fund Balance for FY 05:	<b>\$106,869</b>	<b>\$121,175</b>	<b>\$57,596</b>
Per Capita Ending Fund Balance:	<b>\$35</b>	<b>\$41</b>	<b>\$18</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$33,719</b>	<b>\$9,230</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$73,150</b>	<b>\$23,589</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$28,171</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$121,862</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$416,000</b>	<b>\$199,419</b>	<b>\$</b>
Per Capita Debt:	<b>\$134</b>	<b>\$43</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.18%</b>	<b>0.15%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$34,380</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$</b>	<b>\$21,321</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$</b>	<b>\$21,989</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$669</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>4.79%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$</b>	<b>\$36,799</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Midlothian Park District**

Unit Code: **016/450/12** County: **COOK**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,030,101**

Equalized Assessed Valuation: **\$182,050,318**

Population: **14,000**

Employees:

Full Time:	4
Part Time:	6
Salaries Paid:	\$377,830

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$782,608</b>	<b>\$1,473,073</b>	<b>\$817,523</b>
Per Capita Beginning Fund Balance:	<b>\$56</b>	<b>\$52</b>	<b>\$34</b>
Revenue Collected During FY 05:	<b>\$941,136</b>	<b>\$4,901,101</b>	<b>\$2,791,913</b>
Expenditures During FY 05:	<b>\$906,885</b>	<b>\$4,572,233</b>	<b>\$2,920,731</b>
Per Capita Revenue:	<b>\$67</b>	<b>\$167</b>	<b>\$129</b>
Per Capita Expenditures:	<b>\$65</b>	<b>\$154</b>	<b>\$123</b>
Revenues over (under) Expenditures:	<b>\$34,251</b>	<b>\$328,868</b>	<b>\$99,648</b>
Ratio of Fund Balance to Expenditures:	<b>90.07%</b>	<b>43.77%</b>	<b>30.79%</b>
Ending Fund Balance for FY 05:	<b>\$816,859</b>	<b>\$1,769,065</b>	<b>\$867,720</b>
Per Capita Ending Fund Balance:	<b>\$58</b>	<b>\$68</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$1,395</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$2,013</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,051,411</b>	<b>\$129,204</b>
Total Unrestricted Net Assets:	<b>\$1,332,696</b>	<b>\$3,131,251</b>	<b>\$1,435,621</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$677,454**

#### Averages

**\$9,030,667**

#### Medians

**\$5,752,644**

Per Capita Debt:

**\$48**

**\$316**

**\$211**

General Obligation Debt over EAV:

**0.27%**

**0.69%**

**0.39%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$**

#### Averages

**\$1,340,542**

#### Medians

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$**

**\$37**

**\$**

Revenue Collected During FY 05:

**\$**

**\$709,117**

**\$**

Expenditures During FY 05:

**\$**

**\$737,760**

**\$**

Per Capita Revenue:

**\$**

**\$23**

**\$**

Per Capita Expenditures:

**\$**

**\$23**

**\$**

Operating Income (loss):

**\$**

**-\$28,643**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**75.21%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$**

**\$1,563,231**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$43**

**\$**



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Milford Township Park District**

Unit Code: **038/020/12**

County: **Iroquois**

Fiscal Year End: **8/31/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$31,880**

Equalized Assessed Valuation: **\$15,157,456**

Population: **1,700**

Employees:

Full Time:

Part Time: **17**

Salaries Paid: **\$17,757**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$17,027</b>	<b>\$113,467</b>	<b>\$55,212</b>
Per Capita Beginning Fund Balance:	<b>\$10</b>	<b>\$41</b>	<b>\$18</b>
Revenue Collected During FY 05:	<b>\$37,803</b>	<b>\$200,356</b>	<b>\$122,577</b>
Expenditures During FY 05:	<b>\$52,402</b>	<b>\$197,747</b>	<b>\$115,565</b>
Per Capita Revenue:	<b>\$22</b>	<b>\$52</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$31</b>	<b>\$53</b>	<b>\$34</b>
Revenues over (under) Expenditures:	<b>-\$14,599</b>	<b>\$2,609</b>	<b>\$1,993</b>
Ratio of Fund Balance to Expenditures:	<b>4.63%</b>	<b>105.28%</b>	<b>59.88%</b>
Ending Fund Balance for FY 05:	<b>\$2,428</b>	<b>\$121,175</b>	<b>\$57,596</b>
Per Capita Ending Fund Balance:	<b>\$1</b>	<b>\$41</b>	<b>\$18</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,230</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$2,428</b>	<b>\$23,589</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$28,171</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$121,862</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$42,850</b>	<b>\$199,419</b>	<b>\$</b>
Per Capita Debt:	<b>\$25</b>	<b>\$43</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.15%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$34,380</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$</b>	<b>\$21,321</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$</b>	<b>\$21,989</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$669</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>4.79%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$</b>	<b>\$36,799</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Milledgeville Park District**

Unit Code: **008/010/12** County: **CARROLL**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$174,821**

Equalized Assessed Valuation: **\$128,068**

Population: **1,200**

Employees:

Full Time: **1**

Part Time: **8**

Salaries Paid: **\$49,000**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$12,627</b>	<b>\$113,467</b>	<b>\$55,212</b>
Per Capita Beginning Fund Balance:	<b>\$11</b>	<b>\$41</b>	<b>\$18</b>
Revenue Collected During FY 05:	<b>\$93,679</b>	<b>\$200,356</b>	<b>\$122,577</b>
Expenditures During FY 05:	<b>\$5,300</b>	<b>\$197,747</b>	<b>\$115,565</b>
Per Capita Revenue:	<b>\$78</b>	<b>\$52</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$4</b>	<b>\$53</b>	<b>\$34</b>
Revenues over (under) Expenditures:	<b>\$88,379</b>	<b>\$2,609</b>	<b>\$1,993</b>
Ratio of Fund Balance to Expenditures:	<b>1905.77%</b>	<b>105.28%</b>	<b>59.88%</b>
Ending Fund Balance for FY 05:	<b>\$101,006</b>	<b>\$121,175</b>	<b>\$57,596</b>
Per Capita Ending Fund Balance:	<b>\$84</b>	<b>\$41</b>	<b>\$18</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$15,903</b>	<b>\$9,230</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,589</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$28,171</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$121,862</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Mokena Park District**

Unit Code: **099/060/12**

County: **WILL**

Fiscal Year End:

**6/30/2005**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$6,870,456**

Equalized Assessed Valuation:

**\$696,909,748**

Population:

**21,295**

Employees:

Full Time:

**8**

Part Time:

**101**

Salaries Paid:

**\$544,878**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$2,963,019</b>	<b>\$1,473,073</b>	<b>\$817,523</b>
Per Capita Beginning Fund Balance:	<b>\$139</b>	<b>\$52</b>	<b>\$34</b>
Revenue Collected During FY 05:	<b>\$2,151,763</b>	<b>\$4,901,101</b>	<b>\$2,791,913</b>
Expenditures During FY 05:	<b>\$1,699,384</b>	<b>\$4,572,233</b>	<b>\$2,920,731</b>
Per Capita Revenue:	<b>\$101</b>	<b>\$167</b>	<b>\$129</b>
Per Capita Expenditures:	<b>\$80</b>	<b>\$154</b>	<b>\$123</b>
Revenues over (under) Expenditures:	<b>\$452,379</b>	<b>\$328,868</b>	<b>\$99,648</b>
Ratio of Fund Balance to Expenditures:	<b>206.61%</b>	<b>43.77%</b>	<b>30.79%</b>
Ending Fund Balance for FY 05:	<b>\$3,511,167</b>	<b>\$1,769,065</b>	<b>\$867,720</b>
Per Capita Ending Fund Balance:	<b>\$165</b>	<b>\$68</b>	<b>\$37</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$1,395</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$2,013</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,367,622</b>	<b>\$1,051,411</b>	<b>\$129,204</b>
Total Unrestricted Net Assets:	<b>\$545,550</b>	<b>\$3,131,251</b>	<b>\$1,435,621</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$7,310,897**

#### Averages

**\$9,030,667**

#### Medians

**\$5,752,644**

Per Capita Debt:

**\$343**

**\$316**

**\$211**

General Obligation Debt over EAV:

**0.67%**

**0.69%**

**0.39%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$**

#### Averages

**\$1,340,542**

#### Medians

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$**

**\$37**

**\$**

Revenue Collected During FY 05:

**\$**

**\$709,117**

**\$**

Expenditures During FY 05:

**\$**

**\$737,760**

**\$**

Per Capita Revenue:

**\$**

**\$23**

**\$**

Per Capita Expenditures:

**\$**

**\$23**

**\$**

Operating Income (loss):

**\$**

**-\$28,643**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**75.21%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$**

**\$1,563,231**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$43**

**\$**





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Momence Park District

Unit Code: 046/030/12

County: KANKAKEE

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$168,000

Equalized Assessed Valuation: \$53,587,241

Population: 5,160

Employees:

Full Time: 1

Part Time: 4

Salaries Paid: \$44,996

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$60,125	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$12	\$41	\$18
Revenue Collected During FY 05:	\$104,430	\$200,356	\$122,577
Expenditures During FY 05:	\$121,493	\$197,747	\$115,565
Per Capita Revenue:	\$20	\$52	\$35
Per Capita Expenditures:	\$24	\$53	\$34
Revenues over (under) Expenditures:	-\$17,063	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	35.48%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$43,101	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$8	\$41	\$18

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$43,101	\$23,589	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$20,000</b>	<b>\$199,419</b>	<b>\$</b>
Per Capita Debt:	<b>\$4</b>	<b>\$43</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.04%</b>	<b>0.15%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$34,380</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$</b>	<b>\$21,321</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$</b>	<b>\$21,989</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$669</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>4.79%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$</b>	<b>\$36,799</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Monmouth Park District**

Unit Code: **094/010/12**

County: **WARREN**

Fiscal Year End: **12/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$273,444**

Equalized Assessed Valuation: **\$58,254,857**

Population: **10,799**

Employees:

Full Time: **8**

Part Time: **38**

Salaries Paid: **\$310,772**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$249,784</b>	<b>\$113,467</b>	<b>\$55,212</b>
Per Capita Beginning Fund Balance:	<b>\$23</b>	<b>\$41</b>	<b>\$18</b>
Revenue Collected During FY 05:	<b>\$264,579</b>	<b>\$200,356</b>	<b>\$122,577</b>
Expenditures During FY 05:	<b>\$274,107</b>	<b>\$197,747</b>	<b>\$115,565</b>
Per Capita Revenue:	<b>\$25</b>	<b>\$52</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$25</b>	<b>\$53</b>	<b>\$34</b>
Revenues over (under) Expenditures:	<b>-\$9,528</b>	<b>\$2,609</b>	<b>\$1,993</b>
Ratio of Fund Balance to Expenditures:	<b>34.19%</b>	<b>105.28%</b>	<b>59.88%</b>
Ending Fund Balance for FY 05:	<b>\$93,722</b>	<b>\$121,175</b>	<b>\$57,596</b>
Per Capita Ending Fund Balance:	<b>\$9</b>	<b>\$41</b>	<b>\$18</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,230</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,589</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,311</b>	<b>\$28,171</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$84,291</b>	<b>\$121,862</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$185,942</b>	<b>\$199,419</b>	<b>\$</b>
Per Capita Debt:	<b>\$17</b>	<b>\$43</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.23%</b>	<b>0.15%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$157,237</b>	<b>\$34,380</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$15</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$436,857</b>	<b>\$21,321</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$472,311</b>	<b>\$21,989</b>	<b>\$</b>
Per Capita Revenue:	<b>\$40</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$44</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>-\$35,454</b>	<b>-\$669</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>32.14%</b>	<b>4.79%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$151,783</b>	<b>\$36,799</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$14</b>	<b>\$5</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: Morton Park District

Unit Code: 090/030/12

County: TAZEWELL

Fiscal Year End:

3/31/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,390,000

Equalized Assessed Valuation:

\$363,854,451

Population:

15,000

Employees:

Full Time:

6

Part Time:

65

Salaries Paid:

\$372,537

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$651,685	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$43	\$52	\$34
Revenue Collected During FY 05:	\$1,176,662	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,217,967	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$78	\$167	\$129
Per Capita Expenditures:	\$81	\$154	\$123
Revenues over (under) Expenditures:	-\$41,305	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	50.11%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$610,380	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$41	\$68	\$37

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$336,941	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$306,123	\$3,131,251	\$1,435,621



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$720,495**

#### Averages

**\$9,030,667**

#### Medians

**\$5,752,644**

Per Capita Debt:

**\$48**

**\$316**

**\$211**

General Obligation Debt over EAV:

**0.04%**

**0.69%**

**0.39%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$**

#### Averages

**\$1,340,542**

#### Medians

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$**

**\$37**

**\$**

Revenue Collected During FY 05:

**\$**

**\$709,117**

**\$**

Expenditures During FY 05:

**\$**

**\$737,760**

**\$**

Per Capita Revenue:

**\$**

**\$23**

**\$**

Per Capita Expenditures:

**\$**

**\$23**

**\$**

Operating Income (loss):

**\$**

**-\$28,643**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**75.21%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$**

**\$1,563,231**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$43**

**\$**



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Morton Grove Park District

Unit Code: 016/460/12

County: COOK

Fiscal Year End:

4/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,794,380

Equalized Assessed Valuation:

\$644,407,098

Population:

22,451

Employees:

Full Time:

23

Part Time:

140

Salaries Paid:

\$1,653,047

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$804,966	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$36	\$52	\$34
Revenue Collected During FY 05:	\$3,144,736	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$3,045,088	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$140	\$167	\$129
Per Capita Expenditures:	\$136	\$154	\$123
Revenues over (under) Expenditures:	\$99,648	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	29.71%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$904,614	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$40	\$68	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$4,060,326	\$3,131,251	\$1,435,621



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$735,000</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$33</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.11%</b>	<b>0.69%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	<b>\$1,340,542</b>	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	<b>\$37</b>	\$
Revenue Collected During FY 05:	\$	<b>\$709,117</b>	\$
Expenditures During FY 05:	\$	<b>\$737,760</b>	\$
Per Capita Revenue:	\$	<b>\$23</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$28,643</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	\$	<b>\$1,563,231</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$43</b>	\$





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Moweaqua Township Park District

Unit Code: 086/010/12 County: SHELBY

Fiscal Year End: 4/30/2005

Accounting Method: Cash

Appropriation or Budget: \$112,000

Equalized Assessed Valuation: \$18,431,015

Population: 2,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$55,956	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$28	\$41	\$18
Revenue Collected During FY 05:	\$29,333	\$200,356	\$122,577
Expenditures During FY 05:	\$29,484	\$197,747	\$115,565
Per Capita Revenue:	\$15	\$52	\$35
Per Capita Expenditures:	\$15	\$53	\$34
Revenues over (under) Expenditures:	-\$151	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	189.27%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$55,805	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$28	\$41	\$18

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Mt. Prospect Park District

Unit Code: 016/470/12

County: COOK

Fiscal Year End:

12/31/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$14,662,620

Equalized Assessed Valuation:

\$1,628,320,398

Population:

57,024

Employees:

Full Time:

63

Part Time:

293

Salaries Paid:

\$5,215,443

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,204,944	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$39	\$52	\$34
Revenue Collected During FY 05:	\$10,058,632	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$10,314,973	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$176	\$167	\$129
Per Capita Expenditures:	\$181	\$154	\$123
Revenues over (under) Expenditures:	-\$256,341	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	18.89%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$1,948,603	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$34	\$68	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$12,545,387	\$3,131,251	\$1,435,621



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$14,171,000</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$249</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.30%</b>	<b>0.69%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	<b>\$1,340,542</b>	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	<b>\$37</b>	\$
Revenue Collected During FY 05:	\$	<b>\$709,117</b>	\$
Expenditures During FY 05:	\$	<b>\$737,760</b>	\$
Per Capita Revenue:	\$	<b>\$23</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$28,643</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	\$	<b>\$1,563,231</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$43</b>	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Mt. Pulaski Park District**

Unit Code: **054/030/12**

County: **LOGAN**

Fiscal Year End: **10/31/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$233,934**

Equalized Assessed Valuation: **\$32,073,902**

Population: **2,256**

Employees:

Full Time: **1**

Part Time: **13**

Salaries Paid: **\$33,327**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$13,559</b>	<b>\$113,467</b>	<b>\$55,212</b>
Per Capita Beginning Fund Balance:	<b>\$6</b>	<b>\$41</b>	<b>\$18</b>
Revenue Collected During FY 05:	<b>\$144,259</b>	<b>\$200,356</b>	<b>\$122,577</b>
Expenditures During FY 05:	<b>\$144,197</b>	<b>\$197,747</b>	<b>\$115,565</b>
Per Capita Revenue:	<b>\$64</b>	<b>\$52</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$64</b>	<b>\$53</b>	<b>\$34</b>
Revenues over (under) Expenditures:	<b>\$62</b>	<b>\$2,609</b>	<b>\$1,993</b>
Ratio of Fund Balance to Expenditures:	<b>9.45%</b>	<b>105.28%</b>	<b>59.88%</b>
Ending Fund Balance for FY 05:	<b>\$13,621</b>	<b>\$121,175</b>	<b>\$57,596</b>
Per Capita Ending Fund Balance:	<b>\$6</b>	<b>\$41</b>	<b>\$18</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,230</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$13,622</b>	<b>\$23,589</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$28,171</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$121,862</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$70,000</b>	<b>\$199,419</b>	<b>\$</b>
Per Capita Debt:	<b>\$31</b>	<b>\$43</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.22%</b>	<b>0.15%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$34,380</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$</b>	<b>\$21,321</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$</b>	<b>\$21,989</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$669</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>4.79%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$</b>	<b>\$36,799</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Mt. Sterling Park District

Unit Code: 005/010/12

County: BROWN

Fiscal Year End:

4/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$79,945

Equalized Assessed Valuation:

\$18,899,614

Population:

2,300

Employees:

Full Time:

1

Part Time:

24

Salaries Paid:

\$16,557

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$14,649	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$6	\$41	\$18
Revenue Collected During FY 05:	\$66,109	\$200,356	\$122,577
Expenditures During FY 05:	\$31,801	\$197,747	\$115,565
Per Capita Revenue:	\$29	\$52	\$35
Per Capita Expenditures:	\$14	\$53	\$34
Revenues over (under) Expenditures:	\$34,308	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	109.35%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$34,775	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$15	\$41	\$18

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,742	\$28,171	\$
Total Unrestricted Net Assets:	\$28,033	\$121,862	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$102,616	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$45	\$4	\$
Revenue Collected During FY 05:	\$15,797	\$21,321	\$
Expenditures During FY 05:	\$37,891	\$21,989	\$
Per Capita Revenue:	\$7	\$2	\$
Per Capita Expenditures:	\$16	\$2	\$
Operating Income (loss):	-\$22,094	-\$669	\$
Ratio of Retained Earnings to Expenditures:	249.94%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$94,704	\$36,799	\$
Per Capita Ending Retained Earnings:	\$41	\$5	\$





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Mundelein Park District**

Unit Code: **049/090/12**

County: **LAKE**

Fiscal Year End:

**12/31/2005**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$16,706,936**

Equalized Assessed Valuation:

**\$844,138,499**

Population:

**25,000**

Employees:

Full Time:

**22**

Part Time:

**175**

Salaries Paid:

**\$2,609,636**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$438,881</b>	<b>\$1,473,073</b>	<b>\$817,523</b>
Per Capita Beginning Fund Balance:	<b>\$18</b>	<b>\$52</b>	<b>\$34</b>
Revenue Collected During FY 05:	<b>\$6,075,088</b>	<b>\$4,901,101</b>	<b>\$2,791,913</b>
Expenditures During FY 05:	<b>\$5,097,714</b>	<b>\$4,572,233</b>	<b>\$2,920,731</b>
Per Capita Revenue:	<b>\$243</b>	<b>\$167</b>	<b>\$129</b>
Per Capita Expenditures:	<b>\$204</b>	<b>\$154</b>	<b>\$123</b>
Revenues over (under) Expenditures:	<b>\$977,374</b>	<b>\$328,868</b>	<b>\$99,648</b>
Ratio of Fund Balance to Expenditures:	<b>6.26%</b>	<b>43.77%</b>	<b>30.79%</b>
Ending Fund Balance for FY 05:	<b>\$319,295</b>	<b>\$1,769,065</b>	<b>\$867,720</b>
Per Capita Ending Fund Balance:	<b>\$13</b>	<b>\$68</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$1,395</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$2,013</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,051,411</b>	<b>\$129,204</b>
Total Unrestricted Net Assets:	<b>\$12,085,195</b>	<b>\$3,131,251</b>	<b>\$1,435,621</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$4,500,000</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$180</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.53%</b>	<b>0.69%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	<b>\$1,340,542</b>	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	<b>\$37</b>	\$
Revenue Collected During FY 05:	\$	<b>\$709,117</b>	\$
Expenditures During FY 05:	\$	<b>\$737,760</b>	\$
Per Capita Revenue:	\$	<b>\$23</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$28,643</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	\$	<b>\$1,563,231</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$43</b>	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Murphysboro Park District**

Unit Code: **039/030/12**

County: **JACKSON**

Fiscal Year End: **3/31/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$231,857**

Equalized Assessed Valuation: **\$52,035,513**

Population: **9,200**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$45,880**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$632,765</b>	<b>\$113,467</b>	<b>\$55,212</b>
Per Capita Beginning Fund Balance:	<b>\$69</b>	<b>\$41</b>	<b>\$18</b>
Revenue Collected During FY 05:	<b>\$237,471</b>	<b>\$200,356</b>	<b>\$122,577</b>
Expenditures During FY 05:	<b>\$227,468</b>	<b>\$197,747</b>	<b>\$115,565</b>
Per Capita Revenue:	<b>\$26</b>	<b>\$52</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$25</b>	<b>\$53</b>	<b>\$34</b>
Revenues over (under) Expenditures:	<b>\$10,003</b>	<b>\$2,609</b>	<b>\$1,993</b>
Ratio of Fund Balance to Expenditures:	<b>282.58%</b>	<b>105.28%</b>	<b>59.88%</b>
Ending Fund Balance for FY 05:	<b>\$642,768</b>	<b>\$121,175</b>	<b>\$57,596</b>
Per Capita Ending Fund Balance:	<b>\$70</b>	<b>\$41</b>	<b>\$18</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,230</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$159,679</b>	<b>\$23,589</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$28,171</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$121,862</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$183,915</b>	<b>\$199,419</b>	<b>\$</b>
Per Capita Debt:	<b>\$20</b>	<b>\$43</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.35%</b>	<b>0.15%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$34,380</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$</b>	<b>\$21,321</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$</b>	<b>\$21,989</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$669</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>4.79%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$</b>	<b>\$36,799</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: Naperville Park District

Unit Code: 022/160/12

County: DUPAGE

Fiscal Year End:

12/31/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$32,825,097

Equalized Assessed Valuation:

\$5,376,223,011

Population:

140,106

Employees:

Full Time:

107

Part Time:

1,112

Salaries Paid:

\$7,939,424

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$10,659,331</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$76</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$20,637,793</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$18,413,304</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$147</b>	\$167	\$129
Per Capita Expenditures:	<b>\$131</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$2,224,489</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>95.57%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$17,597,205</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$126</b>	\$68	\$37

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,868,393</b>	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$11,826,743</b>	\$3,131,251	\$1,435,621



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$17,411,359</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$124</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.26%</b>	<b>0.69%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$4,754,062</b>	<b>\$1,340,542</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$34</b>	<b>\$37</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$4,253,547</b>	<b>\$709,117</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$4,006,467</b>	<b>\$737,760</b>	<b>\$</b>
Per Capita Revenue:	<b>\$30</b>	<b>\$23</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$29</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$247,080</b>	<b>-\$28,643</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>124.83%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$5,001,142</b>	<b>\$1,563,231</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$36</b>	<b>\$43</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Nauvoo Park District

Unit Code: 034/055/12

County: HANCOCK

Fiscal Year End: 5/31/2005

Accounting Method: Cash

Appropriation or Budget: \$45,670

Equalized Assessed Valuation: \$19,453,003

Population: 1,071

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$10,512	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$10	\$41	\$18
Revenue Collected During FY 05:	\$15,376	\$200,356	\$122,577
Expenditures During FY 05:	\$18,322	\$197,747	\$115,565
Per Capita Revenue:	\$14	\$52	\$35
Per Capita Expenditures:	\$17	\$53	\$34
Revenues over (under) Expenditures:	-\$2,946	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	25.22%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$4,620	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$4	\$41	\$18

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,336	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: New Athens Park District

Unit Code: 088/050/12

County: ST. CLAIR

Fiscal Year End:

4/30/2005

Accounting Method:

Cash

Appropriation or Budget:

\$39,403

Equalized Assessed Valuation:

\$19,109,148

Population:

2,000

Employees:

Full Time:

1

Part Time:

Salaries Paid:

\$5,419

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$61,016	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$31	\$41	\$18
Revenue Collected During FY 05:	\$39,000	\$200,356	\$122,577
Expenditures During FY 05:	\$27,968	\$197,747	\$115,565
Per Capita Revenue:	\$20	\$52	\$35
Per Capita Expenditures:	\$14	\$53	\$34
Revenues over (under) Expenditures:	\$11,032	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	257.61%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$72,048	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$36	\$41	\$18

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **New Lenox Community Park District**

Unit Code: **099/070/12** County: **WILL**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,331,964**

Equalized Assessed Valuation: **\$807,365,641**

Population: **45,000**

Employees:

Full Time:	<b>18</b>
Part Time:	<b>80</b>
Salaries Paid:	<b>\$1,481,674</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>-\$106,470</b>	<b>\$1,473,073</b>	<b>\$817,523</b>
Per Capita Beginning Fund Balance:	<b>-\$2</b>	<b>\$52</b>	<b>\$34</b>
Revenue Collected During FY 05:	<b>\$2,203,515</b>	<b>\$4,901,101</b>	<b>\$2,791,913</b>
Expenditures During FY 05:	<b>\$2,176,425</b>	<b>\$4,572,233</b>	<b>\$2,920,731</b>
Per Capita Revenue:	<b>\$49</b>	<b>\$167</b>	<b>\$129</b>
Per Capita Expenditures:	<b>\$48</b>	<b>\$154</b>	<b>\$123</b>
Revenues over (under) Expenditures:	<b>\$27,090</b>	<b>\$328,868</b>	<b>\$99,648</b>
Ratio of Fund Balance to Expenditures:	<b>-3.57%</b>	<b>43.77%</b>	<b>30.79%</b>
Ending Fund Balance for FY 05:	<b>-\$77,685</b>	<b>\$1,769,065</b>	<b>\$867,720</b>
Per Capita Ending Fund Balance:	<b>-\$2</b>	<b>\$68</b>	<b>\$37</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$1,395</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$2,013</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,051,411</b>	<b>\$129,204</b>
Total Unrestricted Net Assets:	<b>\$1,969,668</b>	<b>\$3,131,251</b>	<b>\$1,435,621</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$6,491,332</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$144</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.69%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$1,160,179</b>	<b>\$1,340,542</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$26</b>	<b>\$37</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$2,248,470</b>	<b>\$709,117</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$2,012,711</b>	<b>\$737,760</b>	<b>\$</b>
Per Capita Revenue:	<b>\$50</b>	<b>\$23</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$45</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$235,759</b>	<b>-\$28,643</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-74.03%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>-\$1,490,085</b>	<b>\$1,563,231</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>-\$33</b>	<b>\$43</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: Niles Park District

Unit Code: 016/480/12

County: COOK

Fiscal Year End:

12/31/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$15,632,360

Equalized Assessed Valuation:

\$1,017,428,017

Population:

22,750

Employees:

Full Time:

34

Part Time:

303

Salaries Paid:

\$2,464,518

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,466,531	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$108	\$52	\$34
Revenue Collected During FY 05:	\$5,092,356	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$4,411,824	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$224	\$167	\$129
Per Capita Expenditures:	\$194	\$154	\$123
Revenues over (under) Expenditures:	\$680,532	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	72.24%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$3,187,063	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$140	\$68	\$37

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$10,498,863	\$3,131,251	\$1,435,621



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$13,485,000</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$593</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>1.33%</b>	<b>0.69%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$7,145,352</b>	<b>\$1,340,542</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$314</b>	<b>\$37</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$2,285,526</b>	<b>\$709,117</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$2,337,206</b>	<b>\$737,760</b>	<b>\$</b>
Per Capita Revenue:	<b>\$100</b>	<b>\$23</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$103</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$51,680</b>	<b>-\$28,643</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>301.80%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$7,053,671</b>	<b>\$1,563,231</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$310</b>	<b>\$43</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Nokomis Community Memorial  
Park District**

Unit Code: **068/020/12** County: **MONTGOME**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$219,120**

Equalized Assessed Valuation: **\$14,100,000**

Population: **2,700**

Employees:

Full Time:	<b>2</b>
Part Time:	<b>19</b>
Salaries Paid:	<b>\$27,698</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$49,063</b>	<b>\$113,467</b>	<b>\$55,212</b>
Per Capita Beginning Fund Balance:	<b>\$18</b>	<b>\$41</b>	<b>\$18</b>
Revenue Collected During FY 05:	<b>\$79,702</b>	<b>\$200,356</b>	<b>\$122,577</b>
Expenditures During FY 05:	<b>\$88,097</b>	<b>\$197,747</b>	<b>\$115,565</b>
Per Capita Revenue:	<b>\$30</b>	<b>\$52</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$33</b>	<b>\$53</b>	<b>\$34</b>
Revenues over (under) Expenditures:	<b>-\$8,395</b>	<b>\$2,609</b>	<b>\$1,993</b>
Ratio of Fund Balance to Expenditures:	<b>46.16%</b>	<b>105.28%</b>	<b>59.88%</b>
Ending Fund Balance for FY 05:	<b>\$40,668</b>	<b>\$121,175</b>	<b>\$57,596</b>
Per Capita Ending Fund Balance:	<b>\$15</b>	<b>\$41</b>	<b>\$18</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,230</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$40,667</b>	<b>\$23,589</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$28,171</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$121,862</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: Norridge Park District

Unit Code: 016/490/12

County: COOK

Fiscal Year End:

4/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,999,419

Equalized Assessed Valuation:

\$423,889,362

Population:

14,362

Employees:

Full Time:

17

Part Time:

67

Salaries Paid:

\$1,373,478

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,125,098	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$78	\$52	\$34
Revenue Collected During FY 05:	\$1,820,711	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,769,038	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$127	\$167	\$129
Per Capita Expenditures:	\$123	\$154	\$123
Revenues over (under) Expenditures:	\$51,673	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	92.71%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$1,640,077	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$114	\$68	\$37

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$2,726,235	\$3,131,251	\$1,435,621



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$2,115,000</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$147</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.04%</b>	<b>0.69%</b>	<b>0.39%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$335,969</b>	<b>\$1,340,542</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$23</b>	<b>\$37</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$1,052,299</b>	<b>\$709,117</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$958,295</b>	<b>\$737,760</b>	<b>\$</b>
Per Capita Revenue:	<b>\$73</b>	<b>\$23</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$67</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$94,004</b>	<b>-\$28,643</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>19.21%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$184,057</b>	<b>\$1,563,231</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$13</b>	<b>\$43</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: North Berwyn Park District

Unit Code: 016/495/12

County: COOK

Fiscal Year End: 12/31/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,821,857

Equalized Assessed Valuation: \$235,468,126

Population: 20,000

Employees:

Full Time: 8

Part Time: 20

Salaries Paid: \$613,038

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$445,988	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$22	\$52	\$34
Revenue Collected During FY 05:	\$1,141,215	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,233,773	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$57	\$167	\$129
Per Capita Expenditures:	\$62	\$154	\$123
Revenues over (under) Expenditures:	-\$92,558	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	28.65%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$353,430	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$18	\$68	\$37

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$1,282,568	\$3,131,251	\$1,435,621



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$500,000**

#### Averages

**\$9,030,667**

#### Medians

**\$5,752,644**

Per Capita Debt:

**\$25**

**\$316**

**\$211**

General Obligation Debt over EAV:

**0.21%**

**0.69%**

**0.39%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$**

#### Averages

**\$1,340,542**

#### Medians

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$**

**\$37**

**\$**

Revenue Collected During FY 05:

**\$**

**\$709,117**

**\$**

Expenditures During FY 05:

**\$**

**\$737,760**

**\$**

Per Capita Revenue:

**\$**

**\$23**

**\$**

Per Capita Expenditures:

**\$**

**\$23**

**\$**

Operating Income (loss):

**\$**

**-\$28,643**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**75.21%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$**

**\$1,563,231**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$43**

**\$**



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: North Clay Park District

Unit Code: 013/010/12

County: CLAY

Fiscal Year End:

4/30/2005

Accounting Method:

Cash

Appropriation or Budget:

\$36,422

Equalized Assessed Valuation:

\$26,389,412

Population:

5,585

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$7,461	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$1	\$41	\$18
Revenue Collected During FY 05:	\$31,586	\$200,356	\$122,577
Expenditures During FY 05:	\$26,574	\$197,747	\$115,565
Per Capita Revenue:	\$6	\$52	\$35
Per Capita Expenditures:	\$5	\$53	\$34
Revenues over (under) Expenditures:	\$5,012	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	46.94%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$12,473	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$2	\$41	\$18

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: North Scott Park District

Unit Code: 085/010/12

County: Scott

Fiscal Year End:

6/30/2005

Accounting Method:

Cash

Appropriation or Budget:

\$23,500

Equalized Assessed Valuation:

\$

Population:

550

Employees:

Full Time:

1

Part Time:

Salaries Paid:

\$4,800

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$11,363	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$21	\$41	\$18
Revenue Collected During FY 05:	\$22,760	\$200,356	\$122,577
Expenditures During FY 05:	\$18,063	\$197,747	\$115,565
Per Capita Revenue:	\$41	\$52	\$35
Per Capita Expenditures:	\$33	\$53	\$34
Revenues over (under) Expenditures:	\$4,697	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	89.24%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$16,120	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$29	\$41	\$18

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$11,241	\$23,589	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

**Unit Name:** Northbrook Park District

**Unit Code:** 016/500/12      **County:** COOK

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$18,734,679

**Equalized Assessed Valuation:** \$2,307,552,243

**Population:** 34,688

**Employees:**

<b>Full Time:</b>	65
<b>Part Time:</b>	696
<b>Salaries Paid:</b>	\$5,844,798

#### Blended Component Units

Number Submitted = 1  
Northbrook Park District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$16,486,438</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$475</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$14,838,109</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$16,384,846</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$428</b>	\$167	\$129
Per Capita Expenditures:	<b>\$472</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>-\$1,546,737</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>91.18%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$14,939,701</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$431</b>	\$68	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$19,482,781</b>	\$3,131,251	\$1,435,621



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$20,625,000</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$595</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.89%</b>	<b>0.69%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	<b>\$1,340,542</b>	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	<b>\$37</b>	\$
Revenue Collected During FY 05:	\$	<b>\$709,117</b>	\$
Expenditures During FY 05:	\$	<b>\$737,760</b>	\$
Per Capita Revenue:	\$	<b>\$23</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$28,643</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	\$	<b>\$1,563,231</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$43</b>	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: Northfield Park District

Unit Code: 016/510/12

County: COOK

Fiscal Year End:

6/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,835,603

Equalized Assessed Valuation:

\$433,833,012

Population:

5,000

Employees:

Full Time:

5

Part Time:

72

Salaries Paid:

\$414,780

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$431,822	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$86	\$52	\$34
Revenue Collected During FY 05:	\$1,185,102	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,021,638	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$237	\$167	\$129
Per Capita Expenditures:	\$204	\$154	\$123
Revenues over (under) Expenditures:	\$163,464	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	38.46%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$392,877	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$79	\$68	\$37

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$829,845	\$3,131,251	\$1,435,621



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$183,335**

#### Averages

**\$9,030,667**

#### Medians

**\$5,752,644**

Per Capita Debt:

**\$37**

**\$316**

**\$211**

General Obligation Debt over EAV:

**0.00%**

**0.69%**

**0.39%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$**

#### Averages

**\$1,340,542**

#### Medians

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$**

**\$37**

**\$**

Revenue Collected During FY 05:

**\$**

**\$709,117**

**\$**

Expenditures During FY 05:

**\$**

**\$737,760**

**\$**

Per Capita Revenue:

**\$**

**\$23**

**\$**

Per Capita Expenditures:

**\$**

**\$23**

**\$**

Operating Income (loss):

**\$**

**-\$28,643**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**75.21%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$**

**\$1,563,231**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$43**

**\$**



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: Oak Brook Park District

Unit Code: 022/170/12

County: DUPAGE

Fiscal Year End:

4/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,307,948

Equalized Assessed Valuation:

\$1,445,006,962

Population:

8,702

Employees:

Full Time:

23

Part Time:

273

Salaries Paid:

\$2,599,386

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,163,136	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$134	\$52	\$34
Revenue Collected During FY 05:	\$4,572,846	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$4,531,324	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$525	\$167	\$129
Per Capita Expenditures:	\$521	\$154	\$123
Revenues over (under) Expenditures:	\$41,522	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	23.27%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$1,054,658	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$121	\$68	\$37

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$207,110	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$3,263,159	\$3,131,251	\$1,435,621



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$1,940,000**

#### Averages

**\$9,030,667**

#### Medians

**\$5,752,644**

Per Capita Debt:

**\$223**

**\$316**

**\$211**

General Obligation Debt over EAV:

**0.13%**

**0.69%**

**0.39%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

**\$818,969**

**\$1,340,542**

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$94**

**\$37**

**\$**

Revenue Collected During FY 05:

**\$784,813**

**\$709,117**

**\$**

Expenditures During FY 05:

**\$904,290**

**\$737,760**

**\$**

Per Capita Revenue:

**\$90**

**\$23**

**\$**

Per Capita Expenditures:

**\$104**

**\$23**

**\$**

Operating Income (loss):

**-\$119,477**

**-\$28,643**

**\$**

Ratio of Retained Earnings to Expenditures:

**77.35%**

**75.21%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$699,492**

**\$1,563,231**

**\$**

Per Capita Ending Retained Earnings:

**\$80**

**\$43**

**\$**



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: Oak Forest Park District

Unit Code: 016/520/12

County: COOK

Fiscal Year End: 12/31/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,904,106

Equalized Assessed Valuation: \$391,864,921

Population: 28,051

Employees:

Full Time: 15

Part Time: 147

Salaries Paid: \$1,099,125

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>-\$1,128,368</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>-\$40</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$2,057,601</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$2,220,180</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$73</b>	\$167	\$129
Per Capita Expenditures:	<b>\$79</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>-\$162,579</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>-58.15%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>-\$1,290,947</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>-\$46</b>	\$68	\$37

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,121,825</b>	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>-\$1,121,580</b>	\$3,131,251	\$1,435,621



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$1,979,297**

#### Averages

**\$9,030,667**

#### Medians

**\$5,752,644**

Per Capita Debt:

**\$71**

**\$316**

**\$211**

General Obligation Debt over EAV:

**0.33%**

**0.69%**

**0.39%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$**

**\$1,340,542**

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$**

**\$37**

**\$**

Revenue Collected During FY 05:

**\$**

**\$709,117**

**\$**

Expenditures During FY 05:

**\$**

**\$737,760**

**\$**

Per Capita Revenue:

**\$**

**\$23**

**\$**

Per Capita Expenditures:

**\$**

**\$23**

**\$**

Operating Income (loss):

**\$**

**-\$28,643**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**75.21%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$**

**\$1,563,231**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$43**

**\$**





## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: Oak Lawn Park District

Unit Code: 016/530/12

County: COOK

Fiscal Year End:

4/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,810,425

Equalized Assessed Valuation:

\$1,032,689,224

Population:

55,245

Employees:

Full Time:

52

Part Time:

369

Salaries Paid:

\$3,728,815

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,720,386	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$31	\$52	\$34
Revenue Collected During FY 05:	\$5,014,008	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$5,004,009	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$91	\$167	\$129
Per Capita Expenditures:	\$91	\$154	\$123
Revenues over (under) Expenditures:	\$9,999	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	35.62%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$1,782,236	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$32	\$68	\$37

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$7,399,497	\$3,131,251	\$1,435,621



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$6,612,930</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$120</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.22%</b>	<b>0.69%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$2,255,782</b>	<b>\$1,340,542</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$41</b>	<b>\$37</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$2,760,747</b>	<b>\$709,117</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$2,881,474</b>	<b>\$737,760</b>	<b>\$</b>
Per Capita Revenue:	<b>\$50</b>	<b>\$23</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$52</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$120,727</b>	<b>-\$28,643</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-80.58%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>-\$2,321,790</b>	<b>\$1,563,231</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>-\$42</b>	<b>\$43</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: Oak Park Park District

Unit Code: 016/540/12

County: COOK

Fiscal Year End:

12/31/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,607,837

Equalized Assessed Valuation:

\$1,152,614,592

Population:

52,524

Employees:

Full Time:

40

Part Time:

585

Salaries Paid:

\$3,335,677

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,235,082	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$24	\$52	\$34
Revenue Collected During FY 05:	\$7,682,796	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$7,037,043	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$146	\$167	\$129
Per Capita Expenditures:	\$134	\$154	\$123
Revenues over (under) Expenditures:	\$645,753	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	25.16%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$1,770,362	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$34	\$68	\$37

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$411,017	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$1,130,129	\$3,131,251	\$1,435,621



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$850,000</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$16</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.05%</b>	<b>0.69%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	<b>\$1,340,542</b>	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	<b>\$37</b>	\$
Revenue Collected During FY 05:	\$	<b>\$709,117</b>	\$
Expenditures During FY 05:	\$	<b>\$737,760</b>	\$
Per Capita Revenue:	\$	<b>\$23</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$28,643</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	\$	<b>\$1,563,231</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$43</b>	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Oakbrook Terrace Park District**

Unit Code: **022/180/12**

County: **DUPAGE**

Fiscal Year End:

**4/30/2005**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$2,813,550**

Equalized Assessed Valuation:

**\$327,854,661**

Population:

**2,300**

Employees:

Full Time:

**8**

Part Time:

**21**

Salaries Paid:

**\$623,545**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$933,843</b>	<b>\$1,473,073</b>	<b>\$817,523</b>
Per Capita Beginning Fund Balance:	<b>\$406</b>	<b>\$52</b>	<b>\$34</b>
Revenue Collected During FY 05:	<b>\$1,374,140</b>	<b>\$4,901,101</b>	<b>\$2,791,913</b>
Expenditures During FY 05:	<b>\$1,458,913</b>	<b>\$4,572,233</b>	<b>\$2,920,731</b>
Per Capita Revenue:	<b>\$597</b>	<b>\$167</b>	<b>\$129</b>
Per Capita Expenditures:	<b>\$634</b>	<b>\$154</b>	<b>\$123</b>
Revenues over (under) Expenditures:	<b>-\$84,773</b>	<b>\$328,868</b>	<b>\$99,648</b>
Ratio of Fund Balance to Expenditures:	<b>58.20%</b>	<b>43.77%</b>	<b>30.79%</b>
Ending Fund Balance for FY 05:	<b>\$849,070</b>	<b>\$1,769,065</b>	<b>\$867,720</b>
Per Capita Ending Fund Balance:	<b>\$369</b>	<b>\$68</b>	<b>\$37</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$1,395</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$2,013</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$684,231</b>	<b>\$1,051,411</b>	<b>\$129,204</b>
Total Unrestricted Net Assets:	<b>\$849,071</b>	<b>\$3,131,251</b>	<b>\$1,435,621</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$685,000**

#### Averages

**\$9,030,667**

#### Medians

**\$5,752,644**

Per Capita Debt:

**\$298**

**\$316**

**\$211**

General Obligation Debt over EAV:

**0.21%**

**0.69%**

**0.39%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$**

#### Averages

**\$1,340,542**

#### Medians

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$**

**\$37**

**\$**

Revenue Collected During FY 05:

**\$**

**\$709,117**

**\$**

Expenditures During FY 05:

**\$**

**\$737,760**

**\$**

Per Capita Revenue:

**\$**

**\$23**

**\$**

Per Capita Expenditures:

**\$**

**\$23**

**\$**

Operating Income (loss):

**\$**

**-\$28,643**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**75.21%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$**

**\$1,563,231**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$43**

**\$**



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Octavia Park District

Unit Code: 064/030/12

County: MCLEAN

Fiscal Year End: 12/31/2005

Accounting Method: Cash

Appropriation or Budget: \$219,769

Equalized Assessed Valuation: \$23,751,832

Population: 1,100

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$13,597

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$105,943	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$96	\$41	\$18
Revenue Collected During FY 05:	\$115,001	\$200,356	\$122,577
Expenditures During FY 05:	\$158,059	\$197,747	\$115,565
Per Capita Revenue:	\$105	\$52	\$35
Per Capita Expenditures:	\$144	\$53	\$34
Revenues over (under) Expenditures:	-\$43,058	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	39.79%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$62,885	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$57	\$41	\$18

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$105,969	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$120,000</b>	<b>\$199,419</b>	<b>\$</b>
Per Capita Debt:	<b>\$109</b>	<b>\$43</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.51%</b>	<b>0.15%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$34,380</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$</b>	<b>\$21,321</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$</b>	<b>\$21,989</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$669</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>4.79%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$</b>	<b>\$36,799</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>





## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Odell Park District**

Unit Code: **053/010/12**

County: **LIVINGSTON**

Fiscal Year End:

**12/31/2005**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$55,300**

Equalized Assessed Valuation:

**\$21,732,478**

Population:

**2,005**

Employees:

Full Time:

Part Time:

**18**

Salaries Paid:

**\$35,054**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$90,520</b>	<b>\$113,467</b>	<b>\$55,212</b>
Per Capita Beginning Fund Balance:	<b>\$45</b>	<b>\$41</b>	<b>\$18</b>
Revenue Collected During FY 05:	<b>\$77,730</b>	<b>\$200,356</b>	<b>\$122,577</b>
Expenditures During FY 05:	<b>\$75,647</b>	<b>\$197,747</b>	<b>\$115,565</b>
Per Capita Revenue:	<b>\$39</b>	<b>\$52</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$38</b>	<b>\$53</b>	<b>\$34</b>
Revenues over (under) Expenditures:	<b>\$2,083</b>	<b>\$2,609</b>	<b>\$1,993</b>
Ratio of Fund Balance to Expenditures:	<b>122.41%</b>	<b>105.28%</b>	<b>59.88%</b>
Ending Fund Balance for FY 05:	<b>\$92,603</b>	<b>\$121,175</b>	<b>\$57,596</b>
Per Capita Ending Fund Balance:	<b>\$46</b>	<b>\$41</b>	<b>\$18</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,230</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$109,776</b>	<b>\$23,589</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$28,171</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$121,862</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Olympia Fields Park District

Unit Code: 016/550/12

County: COOK

Fiscal Year End:

4/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,311,398

Equalized Assessed Valuation:

\$155,797,344

Population:

4,700

Employees:

Full Time:

2

Part Time:

30

Salaries Paid:

\$161,288

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$263,123	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$56	\$41	\$18
Revenue Collected During FY 05:	\$602,875	\$200,356	\$122,577
Expenditures During FY 05:	\$566,706	\$197,747	\$115,565
Per Capita Revenue:	\$128	\$52	\$35
Per Capita Expenditures:	\$121	\$53	\$34
Revenues over (under) Expenditures:	\$36,169	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	18.48%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$104,706	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$22	\$41	\$18

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$3,805,317	\$121,862	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$830,257</b>	<b>\$199,419</b>	<b>\$</b>
Per Capita Debt:	<b>\$177</b>	<b>\$43</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.42%</b>	<b>0.15%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$34,380</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$</b>	<b>\$21,321</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$</b>	<b>\$21,989</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$669</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>4.79%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$</b>	<b>\$36,799</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: Oregon Park District

Unit Code: 071/020/12

County: OGLE

Fiscal Year End:

4/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,163,270

Equalized Assessed Valuation:

\$589,071,622

Population:

7,000

Employees:

Full Time:

16

Part Time:

103

Salaries Paid:

\$838,420

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$121,919	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$17	\$52	\$34
Revenue Collected During FY 05:	\$1,714,941	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,590,848	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$245	\$167	\$129
Per Capita Expenditures:	\$227	\$154	\$123
Revenues over (under) Expenditures:	\$124,093	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	16.51%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$262,583	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$38	\$68	\$37

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$117,880	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$165,531	\$3,131,251	\$1,435,621



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$913,000</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$130</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.15%</b>	<b>0.69%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	<b>\$1,340,542</b>	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	<b>\$37</b>	\$
Revenue Collected During FY 05:	\$	<b>\$709,117</b>	\$
Expenditures During FY 05:	\$	<b>\$737,760</b>	\$
Per Capita Revenue:	\$	<b>\$23</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$28,643</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	\$	<b>\$1,563,231</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$43</b>	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

**Unit Name:** Oswegoland Park District

**Unit Code:** 047/010/12

**County:** KENDALL

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$10,486,891

**Equalized Assessed Valuation:** \$727,971,132

**Population:** 35,000

**Employees:**

**Full Time:** 16

**Part Time:** 235

**Salaries Paid:** \$2,777,742

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$666,403</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$19</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$5,171,307</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$5,273,003</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$148</b>	\$167	\$129
Per Capita Expenditures:	<b>\$151</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>-\$101,696</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>10.71%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$564,707</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$16</b>	\$68	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$3,901,128</b>	\$3,131,251	\$1,435,621



**Fiscal Year 2005**

**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 05:	<b>\$4,829,190</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$138</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.49%</b>	<b>0.69%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 05:	\$	<b>\$1,340,542</b>	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	<b>\$37</b>	\$
Revenue Collected During FY 05:	\$	<b>\$709,117</b>	\$
Expenditures During FY 05:	\$	<b>\$737,760</b>	\$
Per Capita Revenue:	\$	<b>\$23</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$28,643</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	\$	<b>\$1,563,231</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$43</b>	\$